

Meeting Date: June 22, 2010

Agenda Item 29

REQUESTED COMMISSION ACTION:

Consent Ordinance Resolution Consideration/Discussion Presentation

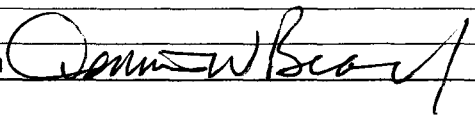
SHORT TITLE Forensic Audit of the Office of Housing and Urban Improvement

Summary of Purpose and Why: The City Commission has received findings and reports from both the internal and external auditor identifying internal control breaches regarding the management of the state and federal housing programs administered by the Department of Housing and Urban Improvement. A forensic audit of OHUI will identify oddities, and irregularities within the implementation all federally and state funded programs. Upon the forensic audit's completion, the City of Pompano Beach would be able to retire all past findings and move forward with a clear understanding the State and Federal requirements.

- (1) Origin of request for this action: Willie A. Hopkins Jr.
 - (2) Primary staff contact: Willie A. Hopkins Jr. Ext. 4606
 - (3) Expiration of contract, if applicable: _____
 - (4) Fiscal impact and source of funding: CDBG and HOME
- _____

DEPARTMENTAL COORDINATION	DATE	DEPARTMENTAL RECOMMENDATION	DEPARTMENTAL HEAD SIGNATURE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

City Manager

Dennis W. Beach 

ACTION TAKEN BY COMMISSION:

Ordinance 1 st Reading	Resolution 1 st Reading	Consideration Results:	Workshop Results:
_____	_____	_____	_____
2 nd Reading	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Willie A. Hopkins, Jr.
Assistant City Manager



100 West Atlantic Blvd.
P.O. Drawer 1300
Pompano Beach, Florida 33061

Phone: (954) 786-4612
FAX: (954) 786-4504

MEMORANDUM

Date: June 11, 2010
To: Dennis W. Beach, City Manager
From: Willie A. Hopkins, Jr. Assistant City Manager
Re: Proposed Forensic Audit of the Office of Housing and Urban Improvement

For several years, the City Commission has received findings and reports from both the internal and external auditor identifying internal control breaches regarding the management of the state and federal housing programs administered by the Department of Housing and Urban Improvement. In addition to these problems, the State Attorney's office investigated OHUI in 2006, which resulted in the City returning approximately \$600,000 to HUD from the general funds in 2007.

In response to these numerous findings and the State Attorney's investigation, the Interim Director of OHUI has worked diligently to resolve the deficiencies in that department by creating and implementing standard policies and procedures that provide a transparency for the implementation of the various state and federal grants that OHUI administers. Unfortunately, the Interim Director has concluded that there are several findings that OHUI is unable to resolve without the assistance of a forensic auditor who would be able to determine the correctness of the programs and examine OHUI's records with the required level of detail.

The table below identifies the differences between a Statutory Audit, which occurs both internally and externally on an annual basis, and a forensic audit, which is the subject of this request.

Distinction between Statutory Audit and Forensic Audit

	Particulars	Statutory Audit	Forensic Audit
1.	Objective	Express opinion as to "true & fair" presentation	Determine correctness of the accounts or whether any fraud has actually taken place
2.	Techniques	'Substantive' and 'compliance' procedures	Analysis of past trend and substantive or 'in-depth' checking of selected transactions.
3.	Period	Normally all transactions for the particular accounting period.	No such limitations. Accounts may be examined in detail from the beginning.
4.	Verification of stock, estimation of realizable value of current assets, provisions/liability estimation, etc.	Relies on management certificate/representation of management.	Independent verification of suspected/selected items carried out.
5.	Off balance-sheet items (like contracts, etc.)	Used to vouch the arithmetic accuracy and compliance with procedures	Regularity and propriety of these transactions/contracts are examined.
6.	Adverse findings, if any	Negative opinion or qualified opinion expressed, with/without quantification.	Legal determination of fraud and naming persons behind such frauds.

More specifically, the City is recommending that we undertake a forensic audit of OHUI to identify oddities, irregularities and possible corruption within the implementation all federally and state funded programs. Upon the forensic audit's completion, the City would be able to retire all past findings and move forward with a clean slate. Without the forensic audit, the existing irregularities from years past will be unable to be successfully resolved and the City will continue to receive findings on past performance. In time, the continuation of these issues could hinder our ability to maintain our existing levels of state and federal funding. In addition, these unresolved issues may result in our missing out on additional funding opportunities.

City staff reviewed three experienced and highly recommended forensic auditing firms. Upon review of their proposals and interviewing the candidates, we are recommending Kessler International for your approval. Attached is the agenda item for the approval of professional services between the City of Pompano Beach and Kessler International to perform a forensic audit of the City's Office of Housing and Urban Improvement (OHUI). Kessler International will proceed with the audit immediately upon approval of the contract.




City Attorney's Communication #2010-1354

June 11, 2010

TO: Miriam Carrillo, Acting Housing & Urban Improvement Director

FROM: Jill R. Mesojedec, FRP, Paralegal

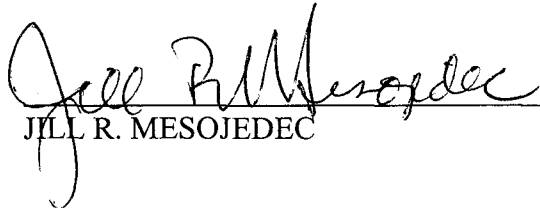
VIA: Gordon B. Linn, City Attorney 

RE: Professional Services Agreement – Michael G. Kessler & Associates, Ltd. Corp.,
d/b/a Kessler International

As requested in your e-mail of June 11, 2010, the following form of Resolution, relative to the above-referenced matter, has been revised and is attached:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, APPROVING AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT BETWEEN THE CITY OF POMPANO BEACH AND MICHAEL G. KESSLER & ASSOCIATES, LTD. CORP., D/B/A KESSLER INTERNATIONAL TO CONDUCT AN INTERNAL CONTROL REVIEW OF THE PROGRAMS AND ACTIVITIES IN THE HOUSING AND URBAN IMPROVEMENT DEPARTMENT; PROVIDING AN EFFECTIVE DATE.

Please feel free to contact me if I may be of further assistance.


JILL R. MESOJEDEC

/jrm
l:cor/comdev/2010-1354

Attachment

CITY OF POMPANO BEACH
Broward County, Florida

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, APPROVING AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT BETWEEN THE CITY OF POMPANO BEACH AND MICHAEL G. KESSLER & ASSOCIATES, LTD. CORP., D/B/A KESSLER INTERNATIONAL TO CONDUCT AN INTERNAL CONTROL REVIEW OF THE PROGRAMS AND ACTIVITIES IN THE HOUSING AND URBAN IMPROVEMENT DEPARTMENT; PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA:

SECTION 1. That an Agreement between the City of Pompano Beach and Michael G. Kessler & Associates, Ltd. Corp. d/b/a Kessler International, a copy of which Agreement is attached hereto and incorporated by reference as if set forth in full, is hereby approved.

SECTION 2. That the proper City officials are hereby authorized to execute said Agreement between the City of Pompano Beach and Michael G. Kessler & Associates, Ltd. Corp. d/b/a Kessler International.

SECTION 3. This Resolution shall become effective upon passage.

PASSED AND ADOPTED this _____ day of _____, 2010.

LAMAR FISHER, MAYOR

ATTEST:

MARY L. CHAMBERS, CITY CLERK

CITY OF POMPANO BEACH, FLORIDA
PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is made this _____ day of June, 2010 between the City of Pompano Beach, Florida, a municipal corporation, hereinafter referred to as "CITY", and Michael G. Kessler & Associates, Ltd. Corp., d/b/a Kessler International a foreign profit corporation, with its principal offices located at 45 Rockefeller Plaza, 20th Floor, New York, NY 10111, hereinafter referred to as "CONSULTANT."

RECITALS

CITY is a public entity organized and existing pursuant to the Charter and the Constitution of the State of Florida.

CITY is currently engaged in conducting an internal control review of certain programs and activities in the Office of Housing and Urban Improvement and desires to engage the services of the CONSULTANT to assist in such project and to render its services on the terms and conditions provided in this Agreement.

CONSULTANT is a corporation duly licensed to practice in the State of Florida and desires to render the professional services for the CITY as provided herein.

CONSULTANT further warrants that it is experienced and capable of performing the tasks hereunder in a professional and competent manner.

THEREFORE, CITY hereby engages the services of the CONSULTANT, and in consideration of the mutual promises herein contained, the parties agree as follows:

I. TERM

- 1.1 This Agreement shall be for a period of one year commencing on June __, 2010. The CITY, however, may terminate the Agreement subject to the provisions of Section XIV of this Agreement.

II. SERVICES

- 2.1 CONSULTANT shall conduct an internal control review of the programs and activities in the CITY's Housing and Urban Improvement Department in accordance with the scope of Services (Exhibit A) to determine if negligence, fraud, public corruption, nonfeasance, malfeasance or misfeasance occurred within the past five years.
- 2.2 CONSULTANT shall deliver to CITY a comprehensive written report of findings on completion of the review.
- 2.3 CONSULTANT represents to CITY that the services to be performed under this agreement shall be in accordance with accepted and established trade practices and procedures recognized in CONSULTANT'S forensic audit trade in general and that CONSULTANT'S services shall conform to the highest standards and in accordance with this agreement.
- 2.4 CONSULTANT represents that it is licensed to do business in the State of Florida and further warrants its capability and experience to perform the tasks and services provided for herein in a professional and competent manner.

III. USE OF AGENTS OR ASSISTANTS

- 3.1 To the extent reasonably necessary to enable the CONSULTANT to perform its duties hereunder, the CONSULTANT shall be authorized to engage the services of any agents or assistants which it may deem proper, and may further employ, engage, or retain the services of such other persons or corporations to aid or assist in the proper performance of his, her or its duties. All cost of the services of, or expenses incurred by such agents or assistants shall be paid by CONSULTANT.

IV. PROJECT MANAGEMENT

- 4.1 Both parties shall appoint a Project Manager who shall meet to coordinate, review and insure performance by CONSULTANT under this Agreement. The project manager appointed by CITY will oversee the daily administration of the tasks to be performed by CONSULTANT under this Agreement.

V. FACILITIES

- 5.1 CITY shall provide the facilities necessary to complete the various work tasks to be performed hereunder as well as complete and unfettered access to documents. Additionally, the City will provide administrative assistance during the course of the internal control review.

VI. FEE

- 6.1 For services to be rendered under this Agreement, the CONSULTANT shall be entitled to a fee for actual services performed, not to exceed \$40,000 (forty thousand dollars) plus expenses. (See Exhibit – A)

Should the CITY require additional services not included in this Agreement, fees and payment for such services will be set forth in a separate Additional Services Addendum, as authorized by the CITY. If CONSULTANT is required to cooperate in any litigation or criminal action, the City will pay Consultant its hourly fee. (See Exhibit – B)

VII. EXPENSES

- 7.1 CITY will reimburse CONSULTANT, for appropriate expenses with original receipts and/or documentation, not to exceed \$5,000.00 (five thousand dollars.)

VIII. MAXIMUM COSTS

- 8.1 CONSULTANT expressly acknowledges and agrees that the total cost to complete the tasks as specified herein shall not exceed the maximum contractual amount provided for herein without prior written approval from CITY.

IX. BILLING

- 9.1 CONSULTANT shall submit an itemized billing to the Project Manager for approval prior to receiving compensation. Billing shall include *an itemized summary* of total costs and shall be made at no more than monthly intervals. All billings shall include a description of the status of efforts, a brief itemization of costs associated with each project or project phase, and the total phase or project costs to date.
- 9.2 CONSULTANT shall be paid in thirty (30) days from date of receipt of invoice for services.

X. INSPECTION BY CITY

- 10.1 CONSULTANT shall permit CITY or any authorized representatives of CITY, at all reasonable times, access to and the right to examine all records, books, papers or documents related to CONSULTANT's performance under this Agreement including, but not limited to, expenses for sub-consultants, agents or assistants, direct and indirect charges for work performed and detailed documentation for all such work performed or to be performed under this Agreement. All said documents shall be considered public records unless declared or otherwise held by Florida Law.

XI. COPIES OF DATA

- 11.1 Copies or originals of all data collected by CONSULTANT in relation to work associated with this Agreement shall be provided to CITY. Data collected, stored, and/or provided shall be in a form acceptable to CITY and agreed upon by CITY.

XII. OWNERSHIP

- 12.1 Each and every report, draft, work product, map, record, and other document

reproduced, prepared, or caused to be prepared by CONSULTANT pursuant to or in connection with this Agreement shall be the exclusive property of CITY.

XIII. CONFIDENTIALITY

- 13.1 CONSULTANT shall not disclose, publish, or authorize others to disclose or publish, design data, drawings, specifications, reports, or other information pertaining to the projects assigned to CONSULTANT by CITY or other information to which CONSULTANT has had access during the term of this Agreement without the prior written approval of the City Attorney during the term of this Agreement and for a period of two (2) years after the termination of this Agreement unless required by law.

XIV. WRITTEN AUTHORIZATION REQUIRED

- 14.1 CONSULTANT shall not make changes in the job scope or perform any additional work or provide any additional material except as set forth in Paragraph 2.1, under this Agreement without first obtaining written authorization from CITY for such additional work or materials. Additional labor or materials provided without written authorization shall be done at CONSULTANT's risk and without payment.

XV. DEFAULTS, TERMINATION OF AGREEMENT

- 15.1 If the Project Manager deems that CONSULTANT is in default for failure to supply an adequate working force, or service of proper quality, or has failed in any other respect to satisfactorily perform on the services specified in this Agreement, the Project Manager may give written notice to CONSULTANT specifying defaults to be remedied within ten (10) days and such notice shall set forth the basis for any dissatisfaction and suggest corrective measures, and;

A. If CONSULTANT does not remedy defaults within thirty (30) days or commence steps to remedy default to the reasonable satisfaction of the Project Manager, CITY may provide for such service from another CONSULTANT and CITY may withhold any money due or which may become due to CONSULTANT for such task related to the claimed default; or

B. If after ten (10) days CONSULTANT has not remedied defaults or commenced steps to remedy defaults to the satisfaction of the Project Manager, CITY may elect to terminate this Agreement

- 15.2 Notwithstanding paragraph 15.1, CITY reserves the right and may elect to terminate this Agreement at any time for convenience. At such time, CONSULTANT would be compensated only for that work which has been satisfactorily completed to the date of termination. No compensation shall be paid for de-mobilization, takedown, disengagement, wind-down or other costs incurred due to termination of this Agreement.

Professional Services Agreement

XVI. INSURANCE

- 16.1 CONSULTANT shall, at its own expense, procure and maintain throughout the term of this Agreement, with insurers acceptable to CITY, the types and amounts of insurance conforming to the minimum requirements set forth herein. CONSULTANT shall not commence work until the required insurance is in force and evidence of insurance acceptable to CITY has been provided to, and approved by, CITY. An appropriate Certificate of Insurance shall be satisfactory evidence of insurance. Until such insurance is no longer required by this Contract, CONSULTANT shall provide CITY with renewal or replacement evidence of insurance at least thirty (30) days prior to the expiration or termination of such insurance.

16.1.1 Workers' Compensation/Employer's Liability Insurance

Such insurance shall be no more restrictive than that provided by the Standard Workers' Compensation Policy, as filed for use in Florida by the National Council on Compensation Insurance, without restrictive endorsements. The minimum amount of coverage (inclusive of any amount provided by an umbrella or excess policy) shall be:

Part One: "Statutory"

Part Two: \$1,000,000 Each Accident \$ 1,000,000 Disease -Policy Limit

\$1,000,000 Disease -Each Employee

16.1.2 General Liability Insurance

Such insurance shall be no more restrictive than that provided by the most recent version of standard Commercial General Liability Form (ISO Form CG 00 01) without any restrictive endorsements. CITY shall be included as an "Additional Insured" on a form no more restrictive than ISO Form CG 20 10 (Additional Insured -Owners, Lessees, or Contractors). The minimum limits (inclusive of amounts provided by an umbrella or excess policy) shall be:

\$ 1,000,000 General Aggregate \$ 1,000,000 Products/Completed Operations

Aggregate

\$ 1,000,000 Personal and Advertising Injury

\$ 1,000,000 Each Occurrence

16.1.3 Automobile Liability Insurance

Such insurance shall be no more restrictive than that provided by Section II (Liability Coverage) of the most recent version of standard Business Auto Policy (ISO Form CA 00 01) without any restrictive endorsements, including coverage for liability contractually assumed, and shall cover all owned, non-owned, and hired autos used in connection with the performance of the work. The minimum limits (inclusive of any amounts provided by an umbrella or excess policy) shall be:

\$ 1,000,000 Each Occurrence -Bodily Injury and Property/Damage Combined

16.1.4 Professional Liability Insurance

Such insurance shall be on a form acceptable to CITY and shall cover CONSULTANT for those sources of liability arising out of the rendering or failure to render the services required in the Agreement including any hold harmless and/or indemnification agreement. Coverage must either be on an occurrence basis; or, if on a claims-made basis, the coverage must respond to all claims reported within three years following the period for which coverage is required and which would have been covered had the coverage been on an occurrence basis. The minimum limits (inclusive of any amounts provided by an umbrella or excess policy) shall be:

\$ 1,000,000 Each Claim/Annual Aggregate

16.2 The insurance provided by CONSULTANT shall apply on a primary basis. Any insurance, or self-insurance, maintained by the Consultant shall be excess of, and shall not contribute with, the insurance provided by CONSULTANT. Except as otherwise specified, no deductible or self-insured retention is permitted.

16.3 Compliance with these insurance requirements shall not limit the liability of CONSULTANT. Any remedy provided to the CITY by the insurance provided by the CITY shall be in addition to and not in lieu of any other remedy (including, but not limited to, as an indemnity of CONSULTANT) available to the Council under this Agreement or otherwise.

16.4 Neither approval nor failure to disapprove insurance furnished by CONSULTANT shall relieve CONSULTANT from responsibility to provide insurance as required by this Agreement.

16.4.1 Consultant's Failure to Obtain, Pay For, or Maintain Insurance

16.4.2 CONSULTANT shall deliver to CITY the required certificate(s) of insurance and

endorsement(s) before CITY signs this Agreement.

16.4.3 CONSULTANT'S failure to obtain, pay for, or maintain any required insurance shall constitute a material breach upon which CITY may immediately terminate or suspend this Agreement. In the event of any termination or suspension, CITY may use the services of another consultant or consultants, without CITY'S incurring any liability to CONSULTANT.

16.4.4 At its sole discretion, CITY may obtain or renew CONSULTANT'S insurance, and CITY may pay all or part of the premiums. Upon demand, CONSULTANT shall repay CITY all monies paid to obtain or renew the insurance. CITY may offset the cost of the premium against any monies due CONSULTANT from CITY.

XVII. WAIVER OF BREACH

17.1 The waiver of either party of any breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach of that same or any other provision.

XVIII. ENTIRE AGREEMENT

18.1 This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.

XIX. ASSIGNMENT

19.1 Nothing under this Agreement shall be construed to give any rights or benefits to any party other than CITY and CONSULTANT. All duties and responsibilities under this Agreement shall be for the sole and exclusive benefit of CITY and CONSULTANT, and not for the benefit of any other party. CONSULTANT shall not assign any right or interest in this Agreement, and shall not delegate any duty owed, without CITY's prior written consent. Any attempted assignment or delegation shall be void and totally ineffective for all purposes, and shall constitute a material breach upon which CITY may immediately terminate or suspend this Agreement.

19.2 In the event the CITY consents to an assignment or delegation, the assignee, delegatee, or its legal representative shall agree in writing to personally assume, perform, and be bound by this Agreement's covenants, conditions, obligations and provisions.

XX. SUCCESSORS AND ASSIGNS

20.1 Subject to the provision regarding assignment, this Agreement shall be binding on the heirs, executors, administrators, successors, and assigns of the respective parties.

XXI. GOVERNING LAW

22.1 The validity of this Agreement and of any of its terms or provisions, as well as the rights and duties of the parties hereunder, shall be governed by the laws of the State of Florida and venue shall be in Florida.

XXII. NOTICES

23.1 All notices hereunder must be in writing and, unless otherwise provided herein, shall be deemed validly given on the date either personally delivered to the address indicated below; or on the third (3rd) business day following deposit, postage prepaid, using certified mail, return receipt requested, in any U.S. Postal mailbox or at any U.S. Post Office; or when sent via facsimile to a party at the facsimile number set forth below or to such other or further facsimile number provided in a notice sent under the terms of this paragraph, on the date of transmission of that facsimile. Should CITY or CONSULTANT have a change of address, the other party shall immediately be notified in writing of such change, provided, however, that each address for notice must include a

street address and not merely a post office box. All notices, demands or requests from CONSULTANT to CITY shall be given to CITY addressed as follows:

CITY:

City of Pompano Beach
Office of the City Manager
100 West Atlantic Blvd.
Pompano Beach, FL 33060

CONSULTANT:

Michael G. Kessler & Associates, Ltd. Corp. Attn: Michael G. Kessler
Kessler International 45 Rockefeller Plaza, 20th Floor
New York, NY 10111

XXIV. SEVERABILITY

- 25.1 Should any part, term or provision of this Agreement or any document required herein to be executed be declared invalid, void or unenforceable, all remaining parts, terms and provisions hereof shall remain in full force and effect and shall in no way be invalidated, impaired or affected thereby.

XXIII. FORCES OF NATURE

- 26.1 Neither party shall be considered in default in the performance of its obligations hereunder or any of them, if such obligations were prevented or delayed by any cause, existing or future beyond the reasonable control of such party which include but are not limited to acts of God, labor disputes or civil unrest. Any delays beyond the control of either party shall automatically extend the time schedule as set forth in this Agreement by the period of any such delay.

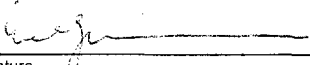
XXV. COUNTERPARTS

- 27.1 This Agreement may be executed in counterparts, each of which shall be an original, but all of which shall constitute one and the same document. Each of the parties shall sign a sufficient number of counterparts, so that each party will receive a fully executed original of this Agreement.

IN WITNESS WHEREOF the parties hereto have made and executed this Agreement on the day and year first above written.

City Attorney

MICHAEL G. KESSLER & ASSOCIATES, LTD. CORP.

By: 
Signature


Michael G. Kessler
Name Printed, Typed or Stamped

Title: President

STATE OF NEW YORK
COUNTY OF

The foregoing instrument was acknowledged before me this day of _____, 2010 by Michael G. Kessler, President of Michael G. Kessler & Associates, Ltd. Corp., a foreign profit corporation, on behalf of the corporation, and who is personally known to me.

Print Name:
Notary Public No.
My commission expires


KELLY MATTMULLER
Notary Public - State of New York
No. 01MA6104672
Qualified in Suffolk County
Commission Expires Jan. 26, 2008
12

"CITY":

Witnesses:

CITY OF POMPANO BEACH

By: _____
LAMAR FISHER, MAYOR

By: _____
Dennis Beach
CITY MANAGER

Attest:

(SEAL)

MARY L. CHAMBERS
CITY CLERK

Approved As to Form:

GORDON B. LINN
CITY ATTORNEY

STATE OF FLORIDA

COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this _____ day of _____, 2010 by LAMAR FISHER, as Mayor of the City of Pompano Beach, a municipal Florida corporation, on behalf of the municipal corporation, who is personally known to me.

NOTARY'S SEAL:

NOTARY PUBLIC, STATE OF FLORIDA

(Name of Acknowledger Typed, Printed or Stamped)

Commission Number

Scope of Services

Internal Control Review of the City of Pompano Beach

Office of Housing and Urban Improvement

EXHIBIT - A

1. CONSULTANT shall conduct an internal control review of certain programs and activities of the Office of Housing and Urban Improvement.
2. The CONSULTANT shall conduct interviews of various key personnel of the department and other departments as CONSULTANT deems necessary.
3. THE CONSULTANT shall conduct a review of case files and grants.
4. CONSULTANT shall deliver to CITY a comprehensive written report of findings on completion of the review.

EXHIBIT - B

PRICING FOR PROFESSIONAL SERVICES

Government Service Rates Effective March 1, 2010

Employee Classification	Hourly Rate (USD)
Audit Managers	\$ 285.00
Senior Auditors	\$ 245.00
Staff Auditors	\$ 195.00
Researchers	\$ 125.00
Computer Forensics Professional	\$ 235.00